

IN THE HIGH COURT OF GUJARAT AT AHMEDABAD

INCOME TAX REFERENCE No 395 of 1984

For Approval and Signature:

Hon'ble MR.JUSTICE R.BALIA. and
MR.JUSTICE A.R.DAVE

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1. Whether Reporters of Local Papers may be allowed to see the judgements?
2. To be referred to the Reporter or not?
3. Whether Their Lordships wish to see the fair copy of the judgement?
4. Whether this case involves a substantial question of law as to the interpretation of the Constitution of India, 1950 of any Order made thereunder?
5. Whether it is to be circulated to the Civil Judge?

BIPINBHAI VADILAL

Versus

COMMISSIONER OF INCOME-TAX

Appearance:

NOTICE SERVED for Petitioner
MR MANISH R BHATT for Respondent No. 1

CORAM : MR.JUSTICE R.BALIA. and
MR.JUSTICE A.R.DAVE

Date of decision: 28/04/99

ORAL JUDGEMENT

1. At the instance of assessee following question of law has been referred to this court for its opinion by the Income Tax Appellate Tribunal, arising out of its order in ITA No. 835/Ahd/83 for the assessment year 1976-77:

"Whether, on the facts and in the circumstances

of the case the Tribunal was justified in law in holding that the gross annual letting value was correctly computed at Rs.18,000/- per annum?".

2. It has been pointed out by the assessee that in assessee's own case for another year, the annual letting value fixed in the year under consideration has been followed, and the case of earlier year has been decided against the assessee by this Court in its decision in Shri Bipinbhai Vadilal Family Trust No.1 v. Commissioner of Income-Tax reported in 77 Taxman 370, by holding that there is no error in arriving at the finding about the annual letting value of the property in question.

Accordingly, we answer the question referred to us in affirmative, that is to say in faovur of revenue and against the assessee.

No order as to costs.

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